

DECLARATION AND POWER OF ATTORNEY

As a below named inventors, James B. Papac

I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name, I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

TILTABLE SEATING APPARATUS FOR WHEELCHAIR

the specification of which is attached hereto.

I do not know and do not believe that the invention was ever known or ever used in the United States before my invention thereof, or patented or described in any printed publication in any country before my invention thereof or more than one year prior to the date of this application, or in public use or on sale in the United States more than one year prior to the date of this application.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations Section 1.56(a).

I hereby claim benefit under Title 35, United States Code, Section 120, of United States Provisional Application Serial No. 60/422,187, filed October 28, 2002, incorporated herein by reference; to provisional application S/N 60/442,233, filed January 22, 2003, incorporated herein by reference; and to provisional application S/N 60/468,871, filed May 8, 2003, incorporated herein by reference.

As a named inventor, I hereby appoint the following attorney to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Robert B. Kennedy	Reg. No. 24,294
Dorian B. Kennedy	Reg. No. 36,840
Carl M. Davis II	Reg. No. 31,502
Michael J. Powell	Reg. No. 38,997
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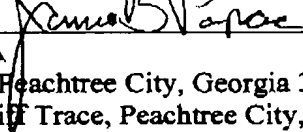
In re application of James B. Papac
TILTABLE SEATING APPARATUS FOR WHEELCHAIR
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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: **James B. Papac**

Inventor's Signature  Date 10.27.03
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Docket No: 170780-00015